

New Tax Rate Tables

Table B-1

Year of Contribution Liability	Contribution Rate
1	Average Construction Contractor Rate as determined by Agency
2	Average Construction Contractor Rate as determined by Agency + 1/3 (Chargeable Benefits Component)
3	Average Construction Contractor Rate as determined by Agency + 2/3 (Chargeable Benefits Component)
4 and over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component)

For an employer that becomes a contributing employer **on or after January 1, 2013**, the following tables apply:

Table A-2

Year of Contribution Liability	Contribution Rate
1	2.7% + 1/3 (Chargeable Benefits Component)
2	2.7% + 2/3 (Chargeable Benefits Component)
3 And over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component)

Table B-2

Year of Contribution Liability	Contribution Rate
1	Average Construction Contractor Rate as determined by Agency + 1/3 (Chargeable Benefits Component)
2	Average Construction Contractor Rate as determined by Agency + 2/3 (Chargeable Benefits Component)
3 And over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component

For calendar years beginning **before** January 1, 2012 = 60-months taxable wages
60-months benefit charges

For the calendar year **2012** = 48-months taxable wages
48-months benefit charges

For each calendar year beginning **on or after** January 1, 2013 = 36-months taxable wages
36-months benefit charges

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For an employer that was a contributing employer ***before January 1, 2012*** and did not convert from a reimbursing to a contributing employer on or after January 1, 2012, the following tables apply:

Table A

Year of Contribution Liability	Contribution Rate
1	2.7%
2	2.7%
3	$\frac{1}{3}$ (Chargeable Benefits Component) + 1.8%
4	$\frac{2}{3}$ (Chargeable Benefits Component) + 1.0%
5 and over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component)

Table B

Year of Contribution Liability	Contribution Rate
1	Average Construction Contractor Rate as determined by Agency
2	Average Construction Contractor Rate as determined by Agency
3	$\frac{1}{3}$ (Chargeable Benefits Component) + $\frac{2}{3}$ Average Construction Contractor Rate
4	$\frac{2}{3}$ (Chargeable Benefits Component) + $\frac{2}{3}$ Average Construction Contractor Rate
5 and over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component)

For an employer that becomes a contributing employer ***on or after January 1, 2012 and before January 1, 2013***, the following tables apply:

Table A-1

Year of Contribution Liability	Contribution Rate
1	2.7%
2	2.7% + $\frac{1}{3}$ (Chargeable Benefits Component)
3	2.7% + $\frac{2}{3}$ (Chargeable Benefits Component)
4 and over	(Chargeable Benefits Component) + (Account Building Component) + Nonchargeable Benefits Component)